

## Commonwealth of Hirginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

August 17, 2006

The Honorable Lucretia Carrico Chief Judge City of Petersburg General District Court 35 East Tabb Street Petersburg, VA 23803

The Honorable Thomas V. Warren Magistrate Supervising Authority Eleventh Judicial District P.O. Box 25 Nottoway, VA 23955

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Petersburg General District Court and the associated magistrates from the Eleventh Judicial District for the period April 1, 2005 through June 30, 2006.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS** 

WJK:jth

cc: Joyce A. Street, Clerk
Sherry Grizzard, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia